



Inspiring futures | Transforming lives

TE PUNA WAI O WAIPAPA

## 2019 Annual Report

And

## Financial Statements

School Number 336

# Hagley Community College

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## **KiwiSport 2019**

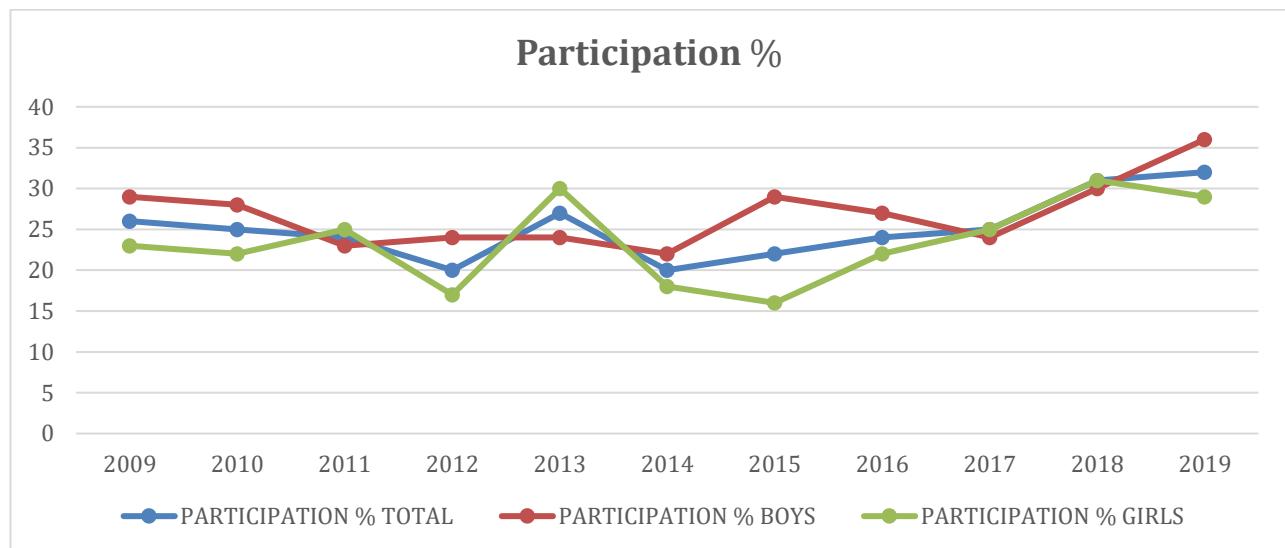
KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received a total KiwiSport funding of \$33,373.66 (excluding GST). The funding was spent on a variety of things that includes:

- Contribution towards the Recreation officer salary
- Payment of school levy
- Sport entry fees
- New uniforms
- Tournament costs for the Junior Boys and Senior Boys/Girls Basketball which included entry fees and transport
- Paying student/non-staff referees
- Specialised coaching - Athletics
- Canterbury Ski and Snowboard champs; entry fees and practice days
- Service of sport van
- New equipment for recreation and sport
- Junior Athletics day transport, hire of equipment and lunch
- Costs associated with organised school activities such as Cross Country that include prizes and trophies.
- Sports trophy engraving
- Recreation competition prizes
- Sports prizes
- Player of the day gift vouchers

The number of students participating in organised sport decreased from 276 students (31% of the school roll) in 2019 to 233 students, however our percentages increased from 31% of the school roll in 2018 to 32% in 2019.

Please see the figures on the page below.

	PARTICIPATION %		
	TOTAL	BOYS	GIRLS
<b>2008</b>	20	23	17
<b>2009</b>	26	29	23
<b>2010</b>	25	28	22
<b>2011</b>	24	23	25
<b>2012</b>	20	24	17
<b>2013</b>	27	24	30
<b>2014</b>	20	22	18
<b>2015</b>	22	29	16
<b>2016</b>	24	27	22
<b>2017</b>	25	24	25
<b>2018</b>	31	30	31
<b>2019</b>	32	36	29



## ANALYSIS OF VARIANCE

### INTRODUCTION

Our strategic goals set out how we give effect to the priorities our school has collectively established and to the National Education Guidelines.

Our priorities are centred on realising our students' high levels of engagement and achievement; on achieving equity in educational opportunity; on developing transferable skills critical for developing learners who live, learn, work and contribute as active members of their communities; and on ensuring success for Māori as Māori. Our goals place an emphasis on the growth and improvement of our Hagley staff as a critical step in order to achieve our student-centred goals. Our goals also reflect our mandate and responsibility to act as a designated character school, meeting the needs of learners of all ages across our region.

Our goals are closely aligned to the National Education Guidelines [which include the National Education Goals, the New Zealand Curriculum and the National Administration Goals].

Each year, we undertake a collaborative process to review and set our goals so that everyone is informed and connected to them.

### OUTCOMES

We want all Hagley students to be successful learners. Our mission is to build success, achievement and a desire for lifelong learning for every student. There are four key intended outcomes to enable students to be successful: engagement, retention, achievement and transitions.

1. Engagement: Improving our students' engagement in school and in their learning are fundamental to our work. This involves the active development of student wellbeing, built on understandings about how our students feel about their school and their learning. We focus on authentic relationships and our teachers becoming significant adults in the lives of their students.
2. Retention: Students being connected to their learning is vital to retention and success. We are committed to retaining students in their programmes and to reaching goals they have co-constructed with their teachers. These goals include qualifications, pathways and transitions to further learning, training or employment.
3. Achievement: The development of transferable learning skills and the gaining of qualifications are fundamental to success in students' lives at and beyond Hagley.
4. Transitions: We play a role in establishing appropriate pathways for students and support them in transitioning into their 'next steps'. Positive outcomes for all our students are the advancement to further learning, training or employment.

### STRATEGIC GOALS

To meet our commitment to improve engagement, achievement, retention, and transitions, the following strategic goals for 2019 were identified:

1. Enhance our students' sense of wellbeing so that they flourish at and beyond Hagley.
2. Increase students' engagement and achievement in their learning.
3. Enable students to effectively transition to further learning or their chosen pathways.
4. Build Hagley's bicultural partnership.
5. Enact Hagley's values.
6. Build Hagley as a strong self-reviewing school.
7. Enact Hagley's role as a designated character school and as a regional hub; enact Hagley's Education Brief in its redevelopment.

## STRATEGIC GOAL 1

### Enhance our students' sense of wellbeing so that they flourish at and beyond Hagley.

<p><b>Annual Aim:</b> We focus on our students' sense of turangawaewae, their sense of Hagley being their place where they feel good about themselves and feel comfortable about being here.</p> <p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We develop and implement a coherent vision of student wellbeing, based on the belief that engagement is centred on students' wellbeing and involvement in their learning.</li> <li>2. We recognise that the data we need to focus on as a first priority is about how our students feel about themselves, about being at school and about their learning. Student voice, together with other data sources, thereby guides College-wide and individual staff actions to improve students' sense of wellbeing.</li> <li>3. We develop an environment which enhances students' and staff's feelings of safety and connection with each other.</li> <li>4. We collect and act on data around wellbeing iteratively, building and responding to a comprehensive long term picture of wellbeing at Hagley.</li> <li>5. Through our redevelopment, we create new initiatives to increase students' sense of wellbeing. These might include: <ul style="list-style-type: none"> <li>• 'home bases' in learning hubs for students to enhance a sense of belonging;</li> <li>• staff working increasingly in personalised mentoring roles where both wellbeing and learning are a shared focus;</li> <li>• learning spaces doubling as social and recreational spaces</li> </ul> </li> <li>6. We develop increasing flexibility in how wellbeing services are provided to connect with and support all students, both at Hagley and in their own family settings.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We focus on our students' sense of turangawaewae, their sense of Hagley being their place where they feel good about themselves and feel comfortable about being here.</p> <p>2. We collect, analyse and act on data about all our students' wellbeing.</p> <p>3. We collect, analyse and act on data about our priority learner groups.</p> <p>4. Our staff take an active and personalised interest in each student and in their learning.</p>	<ul style="list-style-type: none"> <li>▪ We developed major new wellbeing leadership roles.</li> <li>▪ We implemented Year 12 wellbeing modules and continued to develop the Year 11 Hauora programme.</li> <li>▪ We prioritised the development of the tutor role at all Year levels.</li> <li>▪ A student / whānau / tutor academic conferencing cycle was introduced at Years 11 – 13.</li> <li>▪ We continued to grow opportunities for students to engage and to be socially connected at Hagley.</li> <li>▪ We continued to connect with whānau via coffee mornings and other hui on wellbeing focused topics.</li> <li>▪ We further refined our data gathering around student wellbeing.</li> <li>▪ We continued to develop the delivery models for our counselling services.</li> <li>▪ We worked with wellbeing leaders in the design stages to realise wellbeing components in the Education Brief in the school redevelopment. the student leaders group rebranded and refocused as 'Young Leaders@Hagley'.</li> </ul>	<p>Targets largely achieved. Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Groups</b></p> <ol style="list-style-type: none"> <li>1. We target wellbeing for the following priority groups in 2020: <ul style="list-style-type: none"> <li>– Māori and Pasifika students</li> <li>– CALD students joining Hagley in Years 12 and 13 enrolled in academic programmes</li> <li>– Student cohort joining Hagley in Year 9</li> <li>– Students joining Hagley: <ul style="list-style-type: none"> <li>▪ at 'non traditional' times across each school year</li> <li>▪ at Year 11, 12, 13 –[selected target group to be confirmed]</li> </ul> </li> </ul> </li> </ol> <p><b>School Improvement Data Collection</b></p> <ol style="list-style-type: none"> <li>2. Informed by appropriate data collection methods including the Christchurch East Schools wellbeing study, we gather multi-faceted cohort data about our students' wellbeing.</li> </ol> <p><b>School Improvement Indicators</b></p> <p>Informed by data gathered, we implement the following to improve student wellbeing:</p> <ol style="list-style-type: none"> <li>3. Wellbeing is reflected in classroom interactions. Class time is a positive experience: eg - students greeted and acknowledged; social connections in class enhanced.</li> <li>4. Students become more connected to each other at school through interactions within all classes they take and in their tutor groups, as well outside the timetabled school day.</li> <li>5. Staff are aware of and care for their individual wellbeing so they are at their best to enhance their students' wellbeing.</li> </ol> <p><b>School Improvement Actions</b></p> <ol style="list-style-type: none"> <li>6. Restorative class practice is extensively used and further developed across the school.</li> </ol>

			<ul style="list-style-type: none"> <li>7. School wide wellbeing programmes are responsive to student need.</li> <li>8. There is a specific focus on physical health: eat, sleep, move.</li> <li>9. Teens teaching teens approaches are further developed.</li> <li>10. Conferencing programme introduced in 2019 is further developed.</li> </ul> <p><b>School Improvement Data Review</b></p> <ul style="list-style-type: none"> <li>11. We review data around wellbeing iteratively, building and responding to a comprehensive long term picture of wellbeing at Hagley. We look for a positive shift across data gathering categories over a two year period, tracking a designated priority group[s].</li> </ul>
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## STRATEGIC GOAL 2

### Increase students' engagement and achievement in their learning.

<p><b>Annual Aim:</b> We take an active and personalised interest in each students' engagement and achievement in their learning.</p> <p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We collect and act on data around engagement and achievement in an iterative way, building and responding to a comprehensive long term picture to improve engagement and achievement at Hagley.</li> <li>2. We develop successful lifelong learners who transition successfully into further learning or their chosen pathways. We develop these learners by focusing on the critical link between student wellbeing and student learning in order to create engagement and involvement in learning.</li> <li>3. Transferable skill development is a prominent focus in programmes across Hagley.</li> <li>4. Our curriculum and programme development evolves in innovative and responsive ways to meet our students' learning needs and to maximise our students' engagement with learning and achievement.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We take an active and personalised interest in each students' engagement and achievement in their learning.</p> <p>2. We collect, analyse and act on data about all our students' engagement and achievement in their learning.</p> <p>3. We collect, analyse and act on data about our Māori students' engagement and achievement in their learning.</p> <p>4. In order to build engagement and achievement, we prioritise transferable skill development [contributing / communicating / maker mindset / self regulation / thinking / collaborating].</p>	<ul style="list-style-type: none"> <li>▪ Our focus on 21<sup>st</sup> century learning and transferable skills included:           <ul style="list-style-type: none"> <li>– Two connected learning classes at Year 9 were introduced.</li> <li>– Kete Wana was introduced to offer students significant curriculum choice and expanded learning opportunities, particularly in Art, Technology, and Performance.</li> </ul> </li> <li>▪ We promoted and developed e-learning across the school.</li> <li>▪ We continued to grow curriculum leadership.</li> <li>▪ We began alignment of junior and senior programmes to link in to specialist schools.</li> <li>▪ We reviewed and improved reporting at all levels.</li> <li>▪ We worked with curriculum leaders in the design stage to realise the Education Brief in the school redevelopment.</li> <li>▪ We introduced a revised staff PLD model.</li> <li>▪ We further developed the analysis and use of NCEA achievement data to improve student outcomes.</li> </ul>	<p>Targets largely achieved. Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Groups</b></p> <ol style="list-style-type: none"> <li>1. We target achievement and success for the following priority groups in 2020:           <ul style="list-style-type: none"> <li>– Māori and Pasifika students</li> <li>– Students enrolled in STEM courses</li> <li>– Year 9 and 10 students [selected target group to be confirmed]</li> <li>– First year Year 11 students whose qualifications goal is NCEA L1 Certificate</li> <li>– Students whose qualifications goal is NCEA L2 or L3 Certificate / UE</li> <li>– CALD students joining Hagley in Years 12 and 13 enrolled in academic programmes</li> </ul> </li> </ol> <p><b>School Improvement Data Collection</b></p> <ol style="list-style-type: none"> <li>2. We collect information on:           <ul style="list-style-type: none"> <li>– NCEA achievement</li> <li>– Progression in curriculum learning areas [Year 9 and 10]</li> <li>– Progression in transferable skill development [selected target groups to be confirmed]</li> </ul> </li> </ol> <p><b>School Improvement Indicators</b></p> <p>Infomed by data gathered, we implement the following to improve student achievement and success:</p> <ol style="list-style-type: none"> <li>3. Stronger teacher tracking processes.</li> <li>4. A stronger academic conferencing programme.</li> <li>5. A more responsive curriculum as well as improved access to the curriculum. This includes:           <ul style="list-style-type: none"> <li>– Broadening of staff understanding about teacher expectations of students</li> <li>– Increasing levels of student agency</li> </ul> </li> <li>6. OECD <i>The Nature of Learning</i> principles of learning underpin programme design and delivery:           <ul style="list-style-type: none"> <li>– Developing self-regulated learners</li> <li>– Learning through social interactions</li> </ul> </li> </ol>

			<ul style="list-style-type: none"> <li>– Developing students' positive beliefs about themselves as learners</li> <li>– Stretching all students</li> <li>– Clear expectations of what learning is expected, and why</li> <li>– Building connections across learning areas</li> </ul> <p><b>School Improvement Actions</b></p> <p>7. A more responsive curriculum as well as increased access to the curriculum. This includes:</p> <ul style="list-style-type: none"> <li>– Revising presentation / content design of less accessible courses</li> <li>– Developing enrolment processes, programme design and prerequisites to minimise blocks to student pathways</li> <li>– Building connections across learning areas</li> <li>– Increasing levels of student / teacher co-construction as a feature of programme design and delivery</li> </ul> <p>8. Culturally responsive practice, including affirmation of cultural identities, creation of an affirming class environment, acknowledgement of first languages, and making key curriculum skills accessible.</p> <p><b>School Improvement Data Review</b></p> <p>9. We review data around student achievement and success iteratively, building and responding to a comprehensive long term picture at Hagley. We look for a positive shift across data gathering categories over a two year period.</p>
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## STRATEGIC PRIORITY 3

### Enable students to effectively transition to further learning or their chosen pathways.

<p><b>Annual Aim:</b> We develop our delivery models, including our ‘schools within schools’ programmes, innovative subject contexts, vocational pathways and ‘at risk’ student mentorship models, to create opportunities based on students’ needs, interests and goals.</p>			
<p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We expand our NCEA based and other pathway options offered at Hagley, aimed at both adolescent and adult learners.</li> <li>2. We establish Hagley as the secondary school through which adolescent and adult learners, who previously may have not considered further learning or tertiary study as options, have opportunities in Hagley programmes which lead them to successful transitions from secondary into tertiary learning or into other chosen pathways.</li> <li>3. Our curriculum profile reflects growth and innovation in its programme development at all levels, including the development of Hagley as a magnet school, for example in the creative studio and performance areas.</li> <li>4. We strengthen our partnerships with ITOs, businesses and tertiary institutions.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We develop our delivery models, including our ‘schools within schools’ programmes, innovative subject contexts, vocational pathways and ‘at risk’ student mentorship models, to create opportunities based on students’ needs, interests and goals.</p> <p>2. We build and enhance our diverse range of transition programmes, including:</p> <ul style="list-style-type: none"> <li>• CTC, Gateway and STAR programmes</li> <li>• tertiary pathways programmes, including Catch Up College and UC@Hagley.</li> </ul> <p>3. We work with ITO, business and tertiary providers to develop pathway programmes.</p>	<ul style="list-style-type: none"> <li>▪ We continued with: <ul style="list-style-type: none"> <li>– programme developments including Life Beyond School and the revising of Employment Skills to make it a more cohesive programme</li> <li>– senior leadership extensively supporting the work of the careers team.</li> </ul> </li> <li>▪ We looked for opportunities to develop further pathways within Hagley which can lead into our specialist schools, tertiary pathways programmes and tertiary study.</li> <li>▪ We continued to review our specialist schools programmes to ensure fitness for purpose.</li> </ul>	<p>Targets largely achieved. Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Groups</b></p> <ol style="list-style-type: none"> <li>1. We target transition to further learning and pathways for the following priority groups in 2020: <ul style="list-style-type: none"> <li>– Māori and Pasifika students</li> <li>– Students enrolled in STEM courses</li> <li>– Tertiary pathways students whose goal is entry to university via Catch Up College and UC@Hagley.</li> <li>– Students enrolled in Hagley’s pre-professional specialist schools</li> <li>– CALD students joining Hagley in Years 12 and 13 enrolled in academic programmes.</li> </ul> </li> </ol> <p><b>School Improvement Data Collection</b></p> <ol style="list-style-type: none"> <li>2. We collect information on transitions for these priority groups.</li> </ol> <p><b>School Improvement Actions</b></p> <ol style="list-style-type: none"> <li>3. Informed by information gathered, we implement the following: <ul style="list-style-type: none"> <li>– A careers-led transition plan is introduced for students leaving during the school year without NCEA Level 2 or without clear, valid transitions / pathway destinations.</li> <li>– Reviewing and redeveloping existing programme design to improve pathway opportunities.</li> <li>– Looking for opportunities to develop further pathways within Hagley which provide new pathway opportunities, as well as lead into our specialist schools, tertiary pathways programmes and tertiary study.</li> </ul> </li> </ol> <p><b>School Improvement Data Review</b></p> <ol style="list-style-type: none"> <li>4. Analysis and review of pathway opportunities and students’ successful transitions to further learning and pathways guide the direction of improvements.</li> </ol>

## STRATEGIC PRIORITY 4

### Build Hagley's bicultural partnership.

<p><b>Annual Aim:</b> We build an environment which actively fosters and reflects biculturalism.</p> <p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We recognise that a strong sustainable bicultural partnership starts with each of our kaiako making a personal commitment within their own professional learning and practice.</li> <li>2. Our commitment to Māori achieving success as Māori and to our bicultural partnership in Aotearoa is explicit in our work as a school.</li> <li>3. We live out our commitment to te Tiriti o Waitangi, particularly through how te reo Māori and tikanga are valued and promoted in the school.</li> <li>4. Our staff practise the tātaiako competencies, in particular whanaungatanga [actively engaging in respectful relationships with learners, and particularly Māori learners], manaakitanga [showing respect for Māori beliefs, language and culture], tangata whenuatanga [providing learning contexts where language, identity and culture are affirmed], and ako [reciprocal teaching and learning as part of their pedagogy].</li> <li>5. Our te reo programme development continues to maximise our students' engagement and achievement.</li> <li>6. In demonstrable ways across the College, it is clear that we value the culture, identity and language of all our students, and particularly Māori.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We build an environment which actively fosters and reflects biculturalism.</p> <p>2. We promote the normalisation of te reo Māori around Hagley.</p> <p>3. We actively mentor our Māori ākonga.</p>	<ul style="list-style-type: none"> <li>▪ We continued to develop te reo Māori as a main aspect of our curriculum, particularly at Years 9 and 10, leading to a strengthening of te reo courses in our senior programmes.</li> <li>▪ We focused on acknowledging the identity and place of our Māori learners at Hagley.</li> <li>▪ We continued to develop our bicultural partnership with a focus on:</li> <li>▪ Ākonga Māori wellbeing: connecting Māori students with school so they feel they belong, building and promoting their identity.</li> <li>▪ Bicultural leadership is reflected in revitalisation of haka and manu kōrero.</li> <li>▪ We continued to implement our te reo Māori plan to promote the normalisation of te reo at Hagley.</li> <li>▪ The bicultural partnership is strongly reflected in key school events and awards.</li> <li>▪ We sought guidance from Ngāi Tūāhuriri and Ngāi Tahu to inform appropriate tikanga for our school redevelopment.</li> </ul>	<p>Targets largely achieved. Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Groups</b></p> <ol style="list-style-type: none"> <li>1. We target wellbeing, achievement and success for Māori.</li> </ol> <p><b>School Improvement Data Collection</b></p> <ol style="list-style-type: none"> <li>2. <i>Via strategic goal 1</i>, we gather cohort data about our Māori students' wellbeing</li> </ol> <p><i>Via strategic goal 2:</i></p> <ul style="list-style-type: none"> <li>– NCEA achievement</li> <li>– Progression in curriculum learning areas [Year 9 and 10]</li> <li>– Progression in transferable skill development</li> <li>– Access and pathways within STEM subjects</li> </ul> <p><b>School Improvement Indicators</b></p> <p>Infomed by data gathered, we implement the following to improve student wellbeing:</p> <ol style="list-style-type: none"> <li>3. Addressing structural barriers to Māori access and participation in senior programmes and in doing so, creating an awareness of STEM subject opportunities for Māori and higher levels of engagement and achievement.</li> <li>4. Creating a caring whānau environment within classes is observed.</li> <li>5. Holding high expectations of all Māori students' potential and achievement.</li> <li>6. Continuing to build Māori students' sense of their cultural identity.</li> </ol> <p><b>School Improvement Actions</b></p> <ol style="list-style-type: none"> <li>7. Seeking and gathering information about iwi affiliation for all students enrolling into Hagley at all levels.</li> <li>8. Developing curriculum growth in reo Māori through: <ul style="list-style-type: none"> <li>– expanding extension reo</li> <li>– expanding of reo courses for Year 9 and 10 students as part of the common learning area programme</li> <li>– Expanding senior reo courses</li> </ul> </li> <li>9. Expanding opportunities to engage in Māoritanga, including mahi toi [eg,</li> </ol>

			<p>Māori arts in Kete Wana] and toi whakaari [eg, kapa haka]</p> <p>10. Continue regular hui with our kaiārahi reo Māori and senior leadership team, aimed at increasing our bicultural partnership across the school as well as targeting Māori ākonga and whānau engagement.</p> <p>11. Continue to strengthen the whare as a supportive base within the kura.</p> <p>12. Continue to strengthen our links with whānau, including building our connection via school events and hui.</p> <p>13. Continue to seek guidance from Ngāi Tūāhuriri and Ngāi Tahu to inform appropriate tikanga for our school redevelopment.</p> <p><b>School Improvement Data Review</b></p> <p>14. We review data around Māori student wellbeing and achievement iteratively, building and responding to a comprehensive long term picture at Hagley. We look for a positive shift across data gathering categories over a two year period.</p>
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## STRATEGIC PRIORITY 5

### Enact Hagley's values.

<p><b>Annual Aim:</b> Our staff and students define, enact and promote our values [whakawhirinaki -trust, mana - respect, tika - integrity and whakamaramaru - personal responsibility] so that they are part of the daily culture of Hagley.</p>			
<p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We continue to promote the understanding that Hagley's values are based on the relationships staff build with our students and that those relationships are the foundation of student wellbeing and learning.</li> <li>2. Through enacting our values, we make Hagley a turangawaewae for both the many students who start new at Hagley each year, as well as our returning students.</li> <li>3. In demonstrable ways across the College, our values of whakawhirinaki, mana, tika and whakamarumaru are given prominence.</li> <li>4. In demonstrable ways across the College, it is clear that we celebrate difference, individuality and diversity.</li> <li>5. In demonstrable ways across the College, it is clear that enacting our values brings to life our mission statement: "lifelong learning that is accessible to all".</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. Our staff and students define, enact and promote our values [whakawhirinaki - trust, mana - respect, tika - integrity and whakamaramaru - personal responsibility] so that they are part of the daily culture of Hagley.</p> <p>2. We make our values visible around Hagley and lift staff and student awareness about those values, particularly through how our staff and students interact with each other every day.</p>	<ul style="list-style-type: none"> <li>▪ We continued to present our values through a bicultural lens, which included:           <ul style="list-style-type: none"> <li>– referring to our values in reo Māori as well as in English</li> <li>– continuing to promote the tuakana taina narrative as a metaphor for understanding and living out of values.</li> </ul> </li> <li>▪ We continued to use a range of awards and imagery around the school to promote our values, including their acknowledgement in school celebrations.</li> </ul>	<p>Targets largely achieved.</p> <p>Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Targets</b></p> <ol style="list-style-type: none"> <li>1. We enhance the relevance of our values and how they linked to our broader goals of developing global citizens who value social justice, sustainability, identity and cultural diversity.</li> <li>2. We make connections between our values and restorative classroom practice.</li> <li>3. We continue to present our values through a bicultural lens.</li> </ol>

## STRATEGIC PRIORITY 6

### Build Hagley as a strong self reviewing school.

<p><b>Annual Aim:</b> We engage in reflective evidence-driven practices to increase student engagement and achievement.</p> <p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We learn and move forward by reflecting honestly on our practice, acknowledging both our strengths and where we need to improve.</li> <li>2. Self review for improvement and accountability occurs at multiple levels as an integrated, iterative process.</li> <li>3. Our teachers' evidence gathering and review practices focus on improving student wellbeing and achievement.</li> <li>4. Our self review practices actively inform our work towards College strategic goals.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We engage in reflective evidence-informed practices to increase student engagement and achievement.</p> <p>2. We actively apply recommendations from the external agencies who review our work.</p>	<ul style="list-style-type: none"> <li>▪ We continued with our self-review practices at all levels.</li> <li>▪ Learning leaders refocused their inquiries onto their leadership of their teams, examining practices that support improved teaching and learning.</li> <li>▪ We continued to carry out a meta-analysis of inquiry and to use the findings to guide school improvements.</li> </ul>	<p>Targets largely achieved.</p> <p>Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Targets</b></p> <ol style="list-style-type: none"> <li>1. We target self-review around priority and focus areas identified in annual plan strategic goals.</li> </ol> <p><b>School Improvement Data Collection</b></p> <ol style="list-style-type: none"> <li>2. We collect information on: <ul style="list-style-type: none"> <li>– Collaboratively focused inquiry, centred and gathered within each department area, and examine trends and patterns observed.</li> <li>– Student achievement data to improve practice, completed by each subject leader and collated within each department area by the HOD</li> <li>– Annual portfolio reporting completed by directors</li> </ul> </li> </ol> <p><b>School Improvement Indicators</b></p> <ol style="list-style-type: none"> <li>3. OECD <i>The Nature of Learning</i> principles of learning underpin inquiry practice: <ul style="list-style-type: none"> <li>– Developing self-regulated learners</li> <li>– Learning through social interactions</li> <li>– Developing students' positive beliefs about themselves as learners</li> <li>– Stretching all students</li> <li>– Clear expectations of what learning is expected, and why</li> <li>– Building connections across learning areas</li> </ul> </li> </ol> <p><b>School Improvement Actions</b></p> <ol style="list-style-type: none"> <li>4. Collaboratively focused inquiry practice is developed and strengthened.</li> <li>5. Leadership inquiry is developed and strengthened. Leaders' inquiries are mapped against the <i>Educational Leadership Capability Framework</i>.</li> </ol> <p><b>School Improvement Data Review</b></p> <ol style="list-style-type: none"> <li>6. Meta-analysis of inquiry and other review practices guides the direction of whole school improvement.</li> </ol>

## STRATEGIC PRIORITY 7

Enact Hagley's role as a designated character school and as a regional hub; enact Hagley's Education Brief in its redevelopment.

<p><b>Annual Aims:</b> We enact our designated character school mandate, acting as a regional education hub for students, staff, whānau and diverse communities. We ensure our redevelopment enacts the Education Brief developed by our community to shape future education at Hagley.</p> <p><b>Four year strategic plan:</b></p> <ol style="list-style-type: none"> <li>1. We enact our mandate and responsibility to act as a designated character school, meeting the needs of students of all ages across our region.</li> <li>2. We enact our mandate and responsibility to act as an education hub for students, staff, whānau and communities across our region.</li> <li>3. Hagley is further established as the key regional provider offering a diverse range of programmes. We take up new opportunities, as well as refine or adapt current programmes and initiatives [Learning Communities, Forte, Van Asch, Adult Literacy Centre, Preschool, Tertiary Pathways], as well as introduce new initiatives.</li> <li>4. Our Education Brief is fully realised through Hagley's redevelopment.</li> </ol>			
2019 targets	Outcomes	Reasons for the Variance	Evaluation and planning for 2020
<p>1. We enact our designated character school mandate, acting as a regional education hub for students of all ages, staff, whānau and diverse communities.</p> <p>2. We act as a regional hub across the greater Christchurch network, particularly for learners who have experienced barriers that have prevented them from successfully engaging in learning.</p> <p>3. We take up opportunities to build partnerships with diverse communities in Ōtautahi and within the education network.</p> <p>4. We take up opportunities both regionally and nationally to lead and participate in research and to create new knowledge and practice about teaching and learning.</p> <p>5. We ensure our redevelopment enacts the Education Brief developed by our community to shape future education at Hagley.</p>	<ul style="list-style-type: none"> <li>We continued to implement our designated character mandate in our enrolments and school operations.</li> <li>We provided leadership for our kāhui ako<sup>i</sup> 'Te Taura Here o Ōtautahi'.</li> <li>We continued to support FORTE<sup>ii</sup> and HALC<sup>iii</sup> to deliver quality learning programmes for diverse learners across the wider region.</li> <li>We continued to develop Hagley's role as a turangawaewae to support migrant and refugee learners and communities.</li> <li>We have successfully worked to secure: <ul style="list-style-type: none"> <li>Official status for the Multicultural Hub, with Council confirmation that the support of a multicultural hub in Christchurch fits within the overall approach by the Council to the provision of community focused facilities</li> <li>\$3m of Christchurch City Council funding from their capital programme and Capital Endowment Fund over the 2020 and 2021.</li> </ul> </li> </ul>	<p>Targets largely achieved.</p> <p>Areas for focus are in the evaluation and planning column on the right.</p>	<p><b>Priority Targets</b></p> <ol style="list-style-type: none"> <li>1. We continue active input into Hagley's redevelopment.</li> <li>2. We are engaging in the first year of working towards addressing our kāhui ako's achievement challenges, which are aligned with our work towards our other strategic goals: <ul style="list-style-type: none"> <li>Wellbeing: happy, safe and responsible akonga who are positive and have a strong sense of identity and belonging in Aotearoa.</li> <li>Future focused education: communities working collaboratively to contribute to our inner city environment and surrounding areas.</li> <li>Pathways: ākonga and whānau who successfully transition into our educational settings, within them and beyond them.</li> </ul> </li> <li>3. We continue to host and support regionally Forte [ITM] across schools' music programmes and HALC programmes, building community and workplace literacy.</li> <li>4. We continue to work towards the realisation of the Multicultural Hub to serve Christchurch's culturally and linguistically diverse communities.</li> </ol>

<sup>i</sup> Kahui Ako: Community of Learning

<sup>ii</sup> FORTE: Forte Itinerant Teachers of Music unit based at Hagley serving Christchurch schools

<sup>iii</sup> HALC: Hagley Adult Literacy Centre

# HAGLEY COMMUNITY COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	336
<b>Principal:</b>	Mike Fowler
<b>School Address:</b>	510 Hagley Ave, Christchurch 8011 New Zealand
<b>School Postal Address:</b>	PO Box 3084, Christchurch 8140
<b>School Phone:</b>	(64 3) 3793090
<b>School Email:</b>	<a href="mailto:info@hagley.school.nz">info@hagley.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Andrew Swift	Chair Person	Elected June 2019		Jun-22
Mike Fowler	Principal ex Officio			Jun-22
Terri Gledhill	Parent Rep	Elected June 2019		Jun-22
Karen Johnston	Parent Rep	Elected June 2019		Jun-20
Laurence Mote	Parent Rep	Elected June 2019		Jun-20
Madeleine Hawkesby-Browne	Parent Rep	Elected June 2019		Jun-20
Sare Gordon	Trustee	Elected June 2019		Jun-20
Derek Benfield	Trustee	Elected June 2019		Jun-20
Suzanne Waters	Staff Rep	Elected June 2019		Jun-20
Charlotte James	Student Rep	Elected Sep 2018		Sep-19
Cerwyn Bach-Strong	Student Rep	Elected Sep 2019		Sep-20

#### Accountant / Service Provider:

# HAGLEY COMMUNITY COLLEGE

Annual Report - For the year ended 31 December 2019

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**Financial Statements**

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**Other Information**

Analysis of Variance

Kiwisport

# Hagley Community College

## Statement of Responsibility

For the year ended 31 December 2019

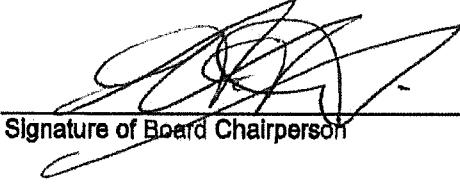
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

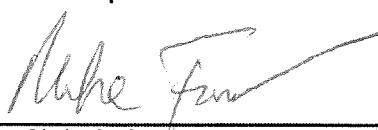
The School's 2019 financial statements are authorised for issue by the Board.

Andrew SWIFT  
Full Name of Board Chairperson

  
Signature of Board Chairperson

29 May 2020  
Date:

Mike Fowler  
Full Name of Principal

  
Signature of Principal

29 May 2020  
Date:

# Hagley Community College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	16,411,320	15,791,672	16,117,150
Locally Raised Funds	3	985,169	989,050	1,086,003
Interest income		128,051	120,000	121,370
Reversal of Cyclical Maintenance	16	302,792	-	-
Gain on Sale of Property, Plant and Equipment		-	-	-
International Students	4	60,805	35,000	41,078
Other Revenue		-	-	-
		17,888,137	16,935,722	17,365,601
<b>Expenses</b>				
Locally Raised Funds	3	702,846	748,988	680,392
International Students	4	8,578	8,500	7,694
Learning Resources	5	12,618,928	11,441,182	11,503,120
Administration	6	1,379,093	1,478,492	1,449,228
Finance		6,777	7,500	5,293
Property	7	2,620,174	2,780,060	2,875,589
Depreciation	8	479,756	470,000	488,340
Loss on Disposal of Property, Plant and Equipment		8,691	-	9,130
Transport		-	-	-
		17,824,843	16,934,722	17,018,786
<b>Net Surplus / (Deficit) for the year</b>		63,294	1,000	346,815
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>63,294</b>	<b>1,000</b>	<b>346,815</b>

We draw your attention to the line item "Reversal of cyclical maintenance" which has contributed to the surplus reported by the School for the year. The School is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised.

We also draw your attention to the Contingent Liability note 23, which explains that while it has not been possible to recognise a cyclical maintenance provision, the obligation still remains for the School to maintain those buildings that will not be rebuilt.

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



# Hagley Community College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		5,195,620	5,195,620	4,848,805
Total comprehensive revenue and expense for the year		63,294	1,000	346,815
Capital Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>		5,258,914	5,196,620	5,195,620
Retained Earnings		5,258,914	5,196,620	5,195,620
Reserves		-	-	-
<b>Equity at 31 December</b>		5,258,914	5,196,620	5,195,620

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



# Hagley Community College

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	214,093	212,500	181,620
Accounts Receivable	10	832,898	870,000	690,587
GST Receivable		47,459	41,000	28,075
Prepayments		-	-	-
Inventories	11	1,395	1,200	808
Investments	12	2,845,000	3,000,000	3,148,183
		3,940,845	4,124,700	4,049,273
<b>Current Liabilities</b>				
Accounts Payable	14	1,088,825	997,429	870,429
Revenue Received in Advance	15	172,589	190,000	207,029
Provision for Cyclical Maintenance	16	-	100,000	149,188
Finance Lease Liability - Current Portion	17	96,694	60,000	74,843
Funds held in Trust	18	29,512	12,000	11,850
		1,387,620	1,359,429	1,313,339
<b>Working Capital Surplus/(Deficit)</b>		2,553,225	2,765,271	2,735,934
<b>Non-current Assets</b>				
Investments	12	130,000	-	-
Property, Plant and Equipment	13	2,808,463	2,900,000	2,883,684
		2,938,463	2,900,000	2,883,684
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	-	210,651	161,463
Finance Lease Liability	17	126,712	150,000	157,644
Funds held in Trust	18	106,062	108,000	104,891
		232,774	468,651	423,998
<b>Net Assets</b>		5,258,914	5,196,620	5,195,620
<b>Equity</b>		5,258,914	5,196,620	5,195,620

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



# Hagley Community College

## Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,952,837	5,191,672	5,179,261
Locally Raised Funds		907,020	895,317	1,082,052
Hostel		-	-	-
International Students		52,327	24,130	69,148
Goods and Services Tax (net)		(19,384)	(12,925)	8,904
Payments to Employees		(3,168,391)	(2,964,147)	(2,899,885)
Payments to Suppliers		(2,581,858)	(2,845,593)	(2,795,746)
Cyclical Maintenance Payments in the year		(7,859)	(15,000)	(15,061)
Interest Paid		(6,777)	(7,500)	(5,293)
Interest Received		134,849	122,287	128,658
Net cash from Operating Activities		262,764	388,241	752,038
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(5,435)	(16,934)	(4,130)
Purchase of PPE (and Intangibles)		(397,460)	(473,253)	(284,056)
Purchase of Investments		173,183	148,183	(431,303)
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(229,712)	(342,004)	(719,489)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(19,412)	(18,616)	(79,057)
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		18,833	3,259	9,288
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		(579)	(15,357)	(69,769)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>32,473</b>	<b>30,880</b>	<b>(37,220)</b>
Cash and cash equivalents at the beginning of the year	9	181,620	181,620	218,840
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>214,093</b>	<b>212,500</b>	<b>181,620</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements..

# **Hagley Community College**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Hagley Community College is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### ***Basis of Preparation***

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### ***Financial Reporting Standards Applied***

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 29.

###### ***PBE Accounting Standards Reduced Disclosure Regime***

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### ***Measurement Base***

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### ***Presentation Currency***

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### ***Specific Accounting Policies***

The accounting policies used in the preparation of these financial statements are set out below.

## **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

## **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

## **c) Revenue Recognition**

### *Government Grants*

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

### *Other Grants*

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **e) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectability) is the difference between the amount due and the present value of the amounts expected to be collected.*

### **i) Inventories**

Inventories are consumable items held for sale and comprise of Cafeteria products. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

## j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### Prior Year Policy

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

## k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

### Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Art work	100 years
Buildings - school	40 - 50 years
Building improvements to Crown Owned Assets	10 years
Furniture and equipment	5 -10 years
Information and communication technology	2 - 5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	10 years

**i) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

**n) Employee Entitlements***Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

**o) Revenue Received in Advance**

Revenue received in advance relates to fees received from international and other students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**s) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include operating leases and finance leases.

**u) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**w) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	3,727,735	3,889,762	3,828,743
Teachers' Salaries Grants	10,090,470	9,000,000	9,308,324
Use of Land and Buildings Grants	1,342,889	1,600,000	1,629,565
Resource Teachers Learning and Behaviour Grants	19,594	21,000	16,578
Other MoE Grants	388,776	419,800	473,745
Establishment Grant	-	-	-
Transport grants	-	-	-
Other Government Grants	841,856	861,110	860,195
	<b>16,411,320</b>	<b>15,791,672</b>	<b>16,117,150</b>

## 3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	158,492	204,700	224,409
Other student fees	128,869	133,400	131,199
Activities	268,686	281,200	286,909
Café	276,532	260,000	269,774
Fundraising	23,311	27,500	28,082
Other Revenue	129,279	82,250	145,630
	<b>985,169</b>	<b>989,050</b>	<b>1,086,003</b>
<b>Expenses</b>			
Activities	389,270	441,488	378,389
Café	290,265	280,000	273,921
Fundraising (Costs of Raising Funds)	23,311	27,500	28,082
Transport (Local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<b>702,846</b>	<b>748,988</b>	<b>680,392</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>282,323</b>	<b>240,062</b>	<b>405,611</b>

## 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	5	3	2
	2019 Actual	2019 Budget (Unaudited)	2018 Actual

	\$	\$	\$
<b>Revenue</b>			
International Student Fees	60,805	35,000	41,078
<b>Expenses</b>			
Commissions	1,950	500	1,463
International Student Levy	957	500	1,129
Other Expenses	5,671	7,500	5,102
	8,578	8,500	7,694
<i>Surplus/ (Deficit) for the year International Students'</i>	<b>52,227</b>	<b>26,500</b>	<b>33,384</b>

## 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular Equipment Repairs	303,052	324,500	312,086
Information and Communication Technology	256,535	347,800	169,044
Extra-Curricular Activities	71,665	66,000	54,814
Library Resources	8,244	7,000	8,853
Employee Benefits - Salaries	11,881,784	10,620,282	10,873,840
Staff Development	97,648	75,600	84,483
	<b>12,618,928</b>	<b>11,441,182</b>	<b>11,503,120</b>

## 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	8,499	8,499	8,251
Board of Trustees Fees	4,620	4,500	3,995
Board of Trustees Expenses	24,705	54,500	58,730
Intervention Costs & Expenses	-	-	-
Communication	302,446	275,500	265,506
Consumables	152,363	196,341	224,200
Operating Lease	3,838	25,000	3,049
Legal Fees	5,986	25,000	11,463
Other	24,645	26,000	30,965
Employee Benefits - Salaries	797,896	794,800	775,054
Insurance	44,279	52,252	50,886
Service Providers, Contractors and Consultancy	9,816	16,100	17,129
	<b>1,379,093</b>	<b>1,478,492</b>	<b>1,449,228</b>

## 7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	44,098	40,000	47,088
Consultancy and Contract Services	-	10,000	4,743
Cyclical Maintenance Provision	-	15,000	20,222
Grounds	43,256	51,000	40,850
Heat, Light and Water	343,619	300,000	307,352
Rates	36,637	29,600	32,108
Repairs and Maintenance	186,074	166,460	206,272
Use of Land and Buildings	1,342,889	1,600,000	1,629,565
Security	20,793	25,000	19,303
Employee Benefits - Salaries	602,808	543,000	568,086
	<b>2,620,174</b>	<b>2,780,060</b>	<b>2,875,589</b>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	46,065	44,000	46,005
Building Improvements - Crown	6,032	6,000	13,791
Furniture and Equipment	108,737	107,902	107,000
Information and Communication Technology	217,473	215,000	213,008
Motor Vehicles	7,759	7,000	9,669
Artwork	98	98	98
Leased Assets	82,489	80,000	88,277
Library Resources	11,103	10,000	10,492
	<b>479,756</b>	<b>470,000</b>	<b>488,340</b>

## 9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	2,500	2,500	2,500
Bank Current Account	201,645	200,000	171,581
Bank Call Account	9,948	10,000	7,539
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
 Cash and cash equivalents for Cash Flow Statement	 214,093	 212,500	 181,620

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

## 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	64,613	100,000	12,426
Banking Staffing Underuse	-	-	-
Allowance for credit/ losses	-	-	-
Interest Receivable	15,489	20,000	22,287
Receivables from the Ministry of Education	-	-	-
Teacher Salaries Grant Receivable	752,796	750,000	655,874
 Receivables from Exchange Transactions	 832,898	 870,000	 690,587
Receivables from Non-Exchange Transactions	80,102	120,000	34,713
	752,796	750,000	655,874
 832,898	 870,000	 690,587	

## 11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Inventories - Cafe	1,395	1,200	808
	1,395	1,200	808

## 12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	2,845,000	3,000,000	3,148,183
Non-current Asset			
Long-term Bank Deposits	130,000	-	-
Total Investments	2,975,000	3,000,000	3,148,183

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	1,409,985	3,952	-	-	(46,065)	1,367,872
Building Improvements	32,232	10,000	-	-	(6,032)	36,200
Furniture and Equipment	627,430	90,080	(287)	-	(108,737)	608,486
Information and Communication	565,417	194,211	(5,291)	-	(217,473)	536,864
Motor Vehicles	10,510	28,697	-	-	(7,759)	31,448
Artwork	8,173	-	-	-	(98)	8,075
Leased Assets	229,937	72,070	-	-	(82,489)	219,518
Library Resources	-	14,216	(3,113)	-	(11,103)	-
<b>Balance at 31 December 2019</b>	<b>2,883,684</b>	<b>413,226</b>	<b>(8,691)</b>	<b>-</b>	<b>(479,756)</b>	<b>2,808,463</b>

The net carrying value of equipment held under a finance lease is \$219,518 (2018: \$229,937)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	-	-	-
Buildings	2,186,783	(818,911)	1,367,872
Building Improvements	480,697	(444,497)	36,200
Furniture and Equipment	1,686,493	(1,078,007)	608,486
Information and Communication	1,883,937	(1,347,073)	536,864
Motor Vehicles	119,140	(87,692)	31,448
Artwork	9,847	(1,772)	8,075
Leased Assets	364,202	(144,684)	219,518
Library Resources	246,531	(246,531)	-
<b>Balance at 31 December 2019</b>	<b>6,977,630</b>	<b>(4,169,167)</b>	<b>2,808,463</b>



2018	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	1,455,990	-	-	-	(46,005)	1,409,985
Building Improvements	46,023	-	-	-	(13,791)	32,232
Furniture and Equipment	655,534	78,896	-	-	(107,000)	627,430
Information and Communication		181,097	(5,778)	-	(213,008)	565,417
Technology	603,106					
Motor Vehicles	20,179	-	-	-	(9,669)	10,510
Artwork	8,271	-	-	-	(98)	8,173
Leased Assets	259,819	58,395	-	-	(88,277)	229,937
Library Resources	207	13,857	(3,572)	-	(10,492)	-
<b>Balance at 31 December 2018</b>	<b>3,049,129</b>	<b>332,245</b>	<b>(9,350)</b>	<b>-</b>	<b>(488,340)</b>	<b>2,883,684</b>

The net carrying value of equipment held under a finance lease is \$229,937 (2017: \$259,818)

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	2,182,831	(772,846)	1,409,985
Building Improvements	470,697	(438,465)	32,232
Furniture and Equipment	2,031,233	(1,403,803)	627,430
Information and Communication Technology	1,944,766	(1,379,349)	565,417
Motor Vehicles	90,444	(79,934)	10,510
Artwork	9,847	(1,674)	8,173
Leased Assets	353,871	(123,934)	229,937
Library Resources	246,157	(246,157)	-
<b>Balance at 31 December 2018</b>	<b>7,329,846</b>	<b>(4,446,162)</b>	<b>2,883,684</b>

#### 14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	124,219	92,429	77,413
Accruals	137,242	85,000	61,077
Capital Accruals for PPE items	-	-	-
Employee Entitlements - Salaries	752,796	750,000	655,874
Employee Entitlements - Leave Accrual	74,568	70,000	76,065
	<b>1,088,825</b>	<b>997,429</b>	<b>870,429</b>
Payables for Exchange Transactions	1,088,825	997,429	870,429
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>1,088,825</b>	<b>997,429</b>	<b>870,429</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	42,392	40,000	50,870
Other	130,197	150,000	156,159
	<b>172,589</b>	<b>190,000</b>	<b>207,029</b>

#### 16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	310,651	310,651	305,490
Increase/ (decrease) to the Provision During the Year	(302,792)	15,000	20,222
Use of the Provision During the Year	(7,859)	(15,000)	(15,061)
Provision at the End of the Year	-	<b>310,651</b>	<b>310,651</b>
Cyclical Maintenance - Current	-	100,000	149,188
Cyclical Maintenance - Term	-	210,651	161,463
	<b>-</b>	<b>310,651</b>	<b>310,651</b>



## 17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
No Later than One Year	96,755	60,000	74,843
Later than One Year and no Later than Five Years	126,712	150,000	157,644
Later than Five Years			
	<b>223,467</b>	<b>210,000</b>	<b>232,487</b>

## 18. Funds held in Trust

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	29,512	12,000	11,850
Funds Held in Trust on Behalf of Third Parties - Non-current	106,062	108,000	104,891
	<b>135,574</b>	<b>120,000</b>	<b>116,741</b>

These funds are held in trust for student scholarships and awards at end of year prizegiving ceremonies. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Decanting costs Champion St Satellite 2019-21	<i>in progress</i>	-	154,926	(154,926)	-	-
Totals		-	154,926	(154,926)	-	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education


## 20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 21. Remuneration

### *Key management personnel compensation*

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,620	3,995
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	557,758	540,878
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<hr/> 562,378	<hr/> 544,873
Total full-time equivalent personnel	<hr/> 4.10	<hr/> 4.10

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### *Principal*

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	-	-

### *Other Employees*

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	0.00
120 - 130	3.00	3.00
	<hr/> 4.00	<hr/> 3.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

## 22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	\$25,468	\$37,000
Number of People	1	3

## 23. Contingencies

There are no contingent assets as at **31 December 2019** (Contingent liabilities at 31 December 2018: nil and contingent assets at **31 December 2018**: \$93,479).

The school has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

We also draw your attention to the line item "Reversal of cyclical maintenance" in the Statement of Comprehensive Income on page 18 where the School has reversed its provision for cyclical maintenance because of this significant uncertainty.

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

Because of earthquake damage a partial demolition and rebuild of College buildings will commence early 2020.

In addition the Ministry of Education has partially funded use of a satellite unit in Champion Street while rebuild work is in progress 2019-2021.

(Capital commitments at 31 December 2018: \$nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2019 Actual	2018 Actual
	\$	\$
No later than One Year	3,612	3,612
Later than One Year and No Later than Five Years	2,409	6,021
Later than Five Years		
	<hr/> <hr/> 6,021	<hr/> <hr/> 9,633

## 25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Cash and Cash Equivalents	214,093	212,500	181,620
Receivables	832,898	870,000	690,587
Investments - Term Deposits	2,975,000	3,000,000	3,148,183
Total Financial assets measured at amortised cost	<hr/> <hr/> 4,021,991	<hr/> <hr/> 4,082,500	<hr/> <hr/> 4,020,390

### Financial liabilities measured at amortised cost

Payables	1,088,825	997,429	870,429
Finance Leases	223,406	210,000	232,487
Total Financial Liabilities Measured at Amortised Cost	<hr/> <hr/> 1,312,231	<hr/> <hr/> 1,207,429	<hr/> <hr/> 1,102,916

## **27. Events After Balance Date**

March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. All schools and kura reopened on the 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID- 19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID- 19 pandemic:

A reduction in locally raised funds revenue because the schools ability to collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.

## **28. Comparatives**

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

## **29. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF HAGLEY COMMUNITY COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Hagley Community College (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 18 to 39, that comprise the Statement of Financial Position as at 31 December 2019, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

#### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 39 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Emphasis of Matter – Reversal of cyclical maintenance provision

Without modifying our opinion, we draw your attention to the line item "Reversal of cyclical maintenance" in the Statement of Comprehensive Income on page 18, and to note 23 on page 37. The School reversed its provision for cyclical maintenance because there is significant uncertainty about what property maintenance the School is obliged to carry out because it is part of the Christchurch Schools Rebuild Programme. We consider the disclosures to be adequate.

#### Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued

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by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related

to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on Analysis of Variance and Kiwisport, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Michael Lee  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Christchurch, New Zealand